PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: John Clark

DOCKET NO.: 05-23143.001-C-1 PARCEL NO.: 20-33-224-032-0000

The parties of record before the Property Tax Appeal Board are John Clark, the appellant, by attorney Michael Griffin of Chicago, and the Cook County Board of Review.

The appellant in this appeal submitted documentation to demonstrate that the subject property was improperly assessed. This evidence was timely filed by the appellant pursuant to the Official Rules of the Property Tax Appeal Board. The documentation consists of a grid indicating the location, age, land square footage for three deemed comparable by the appellant. The estimated building square footage reflected on the Cook County Assessor's office printouts has been changed by hand and the record contains no support for these changes.

The board of review did not submit its "Board of Review Notes on Appeal" or any evidence in support of its assessed valuation of the subject property.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The appellant in this appeal submitted evidence in support of the contention that the subject property was not accurately assessed. While the board of review did not submit any evidence in support of its assessment of the subject property as required by Section 1910.40(a) of the Official Rules of the Property Tax Appeal Board, the Board finds that the appellant's evidence is not sufficient to make a creditable finding. Therefore, after an examination of the information submitted by the appellant, the Property Tax Appeal Board finds that it does not support a reduction in the assessed valuation of the subject property.

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds <u>no change</u> in the assessment of the property as established by the <u>Cook</u> County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$ 23,172 IMPR.: \$ 99,858 TOTAL: \$ 123,030

Subject only to the State multiplier as applicable.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.

	Chairman
21. Fe	Huche for Soul
Member	Member
Sharon U. Thompson	Walter R. Lorski
Member	Member
DISSENTING:	

CERTIFICATION

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: April 25, 2008

Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A <u>PETITION AND EVIDENCE</u> WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.